



**Ninety-Seventh Legislature - First Session - 2001**  
**Committee Statement**  
**LB 20**

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**Hearing Date:** January 19, 2001

**Committee On:** Revenue

**Introducers:** (Dierks)

**Title:** Change sales tax provisions relating to magazines and journals

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**Roll Call Vote – Final Committee Action:**

Advanced to General File

X Advanced to General File with Amendments

Indefinitely Postponed

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**Vote Results:**

8	Yes	Senators Coordsen, Dierks, Hartnett, Janssen, Landis, Raikes, Redfield and Wickersham
0	No	
0	Present, not voting	
0	Absent	

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**Proponents:**

Senator Merton L. Dierks  
Lisa Papenhausen  
Bernie Hunhoff

**Representing:**

Introducer  
Nebraska Life Magazine  
Nebraska Life Magazine

**Opponents:**

None

**Representing:**

**Neutral:**

None

**Representing:**

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**Summary of purpose and/or changes:**

LB 20 would broaden the types of publications exempt from sales tax to those published at least six times annually. Currently, newspapers and periodicals issued at intervals not exceeding one month are exempt.

**Explanation of amendments, if any:**

The Committee amendments repeal outright the magazine and journal sales tax exemption.

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**Senator William R. Wickersham, Chairperson**

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